

## DECREE

**By the Grace of God and the Favor of the Apostolic See,**

**I, Arthur Joseph Serratelli, Bishop of Paterson,**

**hereby promulgate the following directives as particular law**

**for the Diocese of Paterson**

### **Policy on Handling and Control of Collections**

In accordance with Canons 7 & 8, paragraph 2, the following is now particular law for all parishes of the Diocese of Paterson:

- All parishes are to have written policies and procedures for the collecting, counting, recording and depositing of collections, stipends, and all other monies received by the parish. (Effective September 30, 2010)
- Each collection must be accounted for on the parish books in its entirety. No money can ever be taken from the offertory for any purpose, including petty cash. (Effective immediately)
- The offertory collections must be in the custody of at least two independent persons at all times from the point of collection to securing in a safe, then from the safe to the conclusion of the counting. It is acceptable for one person to take the sealed security bag to make the deposit in the bank. There should be a system of rotating teams and members such that the same people are not always doing the same collections. Overseeing that rotation is the specific responsibility of the pastor. The person making the deposit should not be the bookkeeper. (Effective September 30, 2010)
- Sequentially numbered, tamper evident security bags must be used to hold offertory collections. The sealed bags must be signed by at least two ushers immediately after each Mass. The funds must be locked securely. (Effective September 30, 2010)
- The count team must prepare collection sheet documents, deposit slips and the deposit. These documents must be retained with the accounting records. When the collection sheets and deposit slips are prepared, they should be placed into a tamper evident security bag, signed by two persons, and given to the person making the deposit. The parish's bank should be notified of this new procedure and asked to notify the pastor if they observe any tampering with the security bag. (Effective September 30, 2010)
- The collection and its custody must be totally separated from the bookkeeping for those assets. It is of critical importance that there be a complete separation of duties around the collections. (Effective immediately)
- Priests, deacons, and the bookkeeping staff should never be involved in counting or depositing the collection. The pastor's primary function is one of oversight of the process to ensure that proper procedures are followed. The bookkeeper's role is purely one of recording collections in the parish books. (Effective September 30, 2010)
- A review of the implementation of this *particular law* shall take place every six months.
- All to the contrary notwithstanding.

*Given at the Pastoral Center of the Diocese of Paterson on the feast of Saints Joachim and Anne, Monday, the 26th of July, 2010.*

*+ Arthur J. Serratelli*

Most Reverend Arthur J. Serratelli, S.T.D., S.S.L., D.D.  
Bishop of Paterson

*Sister Mary Edward Spohrer, S.C.C.*

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Chancellor / Delegate for Religious

